

## ABSTRAK

Penelitian ini menggunakan beberapa variabel yakni likuiditas dengan indikator *current ratio*, *leverage* dengan indikator *debt to equity ratio* dan profitabilitas dengan indikator *return on equity* terhadap nilai perusahaan *food and beverages* yang indikatornya *price to book value*. Dengan menggunakan kriteria pengambilan sampel perusahaan *food and beverages* yang terdaftar pada Bursa Efek Indonesia dengan kisaran waktu 2013 sampai dengan 2017, maka dapat diketahui jumlah sampel yang diambil yakni sebanyak 10 perusahaan *food and beverages* dari total populasi yakni 18 perusahaan *food and beverages*.

Hasil yang diperoleh menunjukkan uji F layak untuk digunakan pada penelitian ini. Hasil koefisien regresi likuiditas dan *leverage* berpengaruh signifikan terhadap nilai perusahaan *food and beverages*, sedangkan koefisien regresi profitabilitas tidak berpengaruh signifikan terhadap nilai perusahaan *food and beverages*. Hasil penelitian menunjukkan bahwa likuiditas tidak berpengaruh signifikan terhadap nilai perusahaan *food and beverages*. Sedangkan *leverage* dan profitabilitas berpengaruh signifikan terhadap nilai perusahaan *food and beverages*.

**Kata Kunci:** likuiditas, *leverage*, profitabilitas dan nilai perusahaan



## ABSTRACT

This research used some variables namely liquidity with current ratio, leverage with debt to equity ratio and profitability with return on equity as indicator on company value of Food and Beverages with price to book value as indicator. By using criteria of company sampling collection of Food and Beverages which stated in Indonesia Stock Exchange 2013 until 2017, it was found samples of 10 companies from total population of 18 companies of Food and Beverages.

The result showed F-test was appropriate for this research. The result regression coefficient of liquidity and leverage had significant effect on the company value of Food and Beverages. On the other hand, the regression coefficient of profitability did not have effect on the company value of Food and Beverages. In addition, the research result concluded that liquidity did not have significant effect on the company value of Food and Beverages. In contrast, leverage and profitability had significant effect on the company value of Food and Beverages.

Keywords : Liquidity, Leverage, Profitability and Company Value

